

Principal Adviser  
Individuals and Indirect Tax Division  
The Treasury  
Langton Crescent  
PARKES ACT 2600

15<sup>th</sup> March 2018

Dear Sir/Madam,

We refer to the Presbyterian Church of Queensland submission to the Australian Commonwealth Parliament Human Rights Sub-Committee Joint Standing Committee on Foreign Affairs, Defence and Trade Inquiry into the Status of the Human Right of Freedom of Religion or Belief that has been supplied to the ACNC Review Panel by Associate Adjunct Professor Mark Fowler.

We write to endorse the comments and the recommendation made at paragraphs 1.121 – 1.123 of that submission, regarding Basic Religious Charities. For clarity, we make no comment on the remaining parts of the Presbyterian Church of Queensland submission and this submission is not to be considered to be either an endorsement or a refutation of the other matters raised in that submission.

Thank you.

Kind Regards,



JEFFREY BARTLETT  
GENERAL MANAGER

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